

EXHIBIT 118

From: Mary C Casey [mary.c.casey@jpmorgan.com]
Sent: 3/9/2010 12:47:05 PM
To: Jes Staley [jes.staley@jpmorgan.com]
CC: Rosa M da Silva [rosa.m.dasilva@jpmorgan.com]; Paul V Morris [paul.v.morris@jpmorgan.com]
Subject: Jeffrey Epstein

Jes -- just a quick note to let you know that Jeffrey is now set up for business in the Private Bank (incl w/ an ISDA) on the GIO desk. Paul Barrett and Jeff Matusow are co-covering him on the GIO desk and Paul Morris will be his banker. Paul is a former investment banker from Barclays who joined our team last year. I'll make sure you get to meet him soon. So Jeffrey is well covered and hopefully the relationship will grow from here. We'll keep you posted.

Thanks,

Mary

Mary Casey, Managing Director, J.P. Morgan Private Bank
270 Park Avenue, New York, NY 10017
tel: (212) 464-0374; fax (212) 464-1311
mary.c.casey@jpmorgan.com